

Water District 130 Advisory meeting
Jerome City Council Room
100 E Ave. A
Jerome, Idaho
February 10, 2004

Attendance: Dan Temple, Jon Bowling, Dean Stevenson, Lynn Carlquist, Rex Minchey, Lynn Tominaga, Larry Cope, Dick Elliott, Dwain Knigge, Gary Lemmon, Arie Roeloffs, Cindy Yenter, and Tim Luke

Cindy Yenter and Tim Luke, IDWR started the meeting at 10:03 a.m. Tim and Cindy explained that this meeting had been called to discuss a few changes to the proposed budget and proposed resolutions. Tim explained that he had discussed several issues with the Director and IDWR accounting services staff concerning collection and disbursement of the Water District 130 budget. IDWR had concluded that the district should establish and maintain a bank account separate from IDWR. This represents a change from what Tim described at the last advisory meeting in December whereby assessments and disbursements would be managed as a fee account within IDWR, similar to how fees were managed in the West ESPA Water Measurement District. IDWR felt that the separate bank account was warranted because it provides greater flexibility to the district in the event that they wish to elect a watermaster separate from IDWR, and because it gives more direct control, oversight and accountability of funds to the district.

Due to this change, Cindy and Tim suggested that the district add some additional money to the budget to cover some direct costs that would not be covered by the IDWR indirect contract rate, such as a financial review that is required by law every two years and purchase of some financial accounting software like Quick Books. This change would also require that Cindy and the water district treasurer have their names assigned to the bank account. The change would require a little more time of Cindy and the treasurer than originally planned. Disbursements would be minimal, limited mainly to paying the regular bill to IDWR and a few other miscellaneous expenditures.

Cindy also said that the budget required some change because the last budget figures she showed the committee in December were not correct. In the December budget version, the IDWR indirect contract rate (i.e., overhead charge) was applied only to the base salaries and not the sum of the base salaries and fringe benefits. Also, the indirect charge used at the last presentation was about 37.6 percent instead of 35.3 percent. The 35.3 figure is the correct and current rate that should be applied. Cindy gave a more detailed breakdown of the corrected proposed budget, totaling \$94,850 and including \$75,440 for administration and \$19,410 for measurement and reporting of diversions not in sub-districts (reporting directly to WD130). This represented an increase of about \$6000 from the proposed budget that had been previously discussed. Administrative charges included nearly \$3,000 dollars added for direct operating expenses and the financial review, or costs that may not otherwise be covered by the IDWR contract.

The discussion of budget changes and treasurer duties resulted in a brief debate over choosing a fiscal or budget year for the district. Cindy and Tim said that the users could select almost any fiscal year, but gave some preference for selecting a year that closely follows the timing of assessments and the annual meeting. Some further questions were raised and discussed about how budgets would be collected and timing of collections etc. Tim clarified that IDWR would not bill the district until July and that the July bill would cover services from March through June of 2004, and that the next bill in August would cover July services and so on.

In her review of the budget breakdown, Cindy also showed revised figures for water use in the various sub-districts and how the budget was pro-rated over those districts. Cindy and Tim explained how they had recently worked on adding diversions to the district that were not excluded from the order creating the district but also were not previously measured and reported by any district or already assessed by one of the sub-districts. The addition of these water users and the proposed minimum charge of \$25 had initially lowered the assessments to the sub-districts, but the additional proposed budget increases raised the pro-rata assessments back approximately to the amounts that were originally discussed. Cindy gave a further review of how she had prepared the budget and determined average annual use, showing that the district was prepared to vote at the annual meeting by dollar amount assessed if necessary.

Cindy next gave a brief summation of the annual meeting agenda that was scheduled for the afternoon. Dan Temple made a motion to nominate Rex Minchey as meeting chairman at the annual meeting, seconded by Dean Stevenson and approved by voice vote. Cindy and Tim next reviewed the proposed resolutions. A few changes were made to the resolutions, due either to the budget changes or other items that had not previously been discussed. The committee reviewed the remaining proposed resolutions and engaged in some discussion on certain individual resolutions. Certain edits were made to the resolutions during discussion, including adopting a fiscal year from March 1 through February 28, recommendation of Lynn Carlquist as nominee for treasurer, and several new resolutions regarding assessment of late charges against delinquent payees and refusing delivery of water the following year if assessments remained delinquent.

Upon completing the review and editing of the resolutions, Dean Stevenson made a motion to accept the resolutions as edited at this meeting, Arie Roeloffs seconded and the motion was approved by voice vote. Dan Temple made a motion to adjourn the meeting, seconded by Jon Bowling and approved by voice vote. The meeting adjourned at 11:30 a.m.

Respectfully Submitted,

Tim Luke, IDWR